

EXHIBIT 28

EXPERT REPORT

**Analysis of Distributor and Manufacturer
Regulatory Compliance to Maintain
Effective Controls for the Prevention of
Diversion of Controlled Substances**

Prepared by

James E. Rafalski
37637 Five Mile Road #278
Livonia, MI 48154

Table of Contents

I.	Qualifications and Experience.....	4
II.	Standards.....	8
	A. Statutory Duty.....	8
	B. Regulatory Duty.....	9
	C. MDL2804 Discovery Ruling No. 12.....	10
	D. ARCOS/DADS.....	14
	E. DEA Diversion Investigators Manual.....	15
	F. DEA Distributor Initiative Briefings.....	16
	G. September 2006 - DEA Guidance Letter	17
	H. June 2007 - Southwood Pharmaceuticals, Inc. Distributor Case	19
	I. December 2007 – DEA Guidance Letter.....	20
	J. DEA Administrative Actions.....	21
	K. Industry Guidelines – Healthcare Distribution Alliance.....	31
	L. DEA Chemical Handler's Manual.....	36
	M. Maintenance of Effective Controls Against Diversion of Controlled Substances.....	36
III.	Identifying Suspicious Orders Distributed in CT1.....	40
IV.	Registrant Suspicious Order Monitoring Systems (SOMs) (Distributors).....	46
	A. Cardinal Health.....	47
	1.Court Ordered SOMS Discovery Disclosure.....	47
	2.SOMS Corporate Policy Disclosed.....	48
	3.Enforcement Actions.....	49
	4.Suspicious Orders Reported in CT1 Jurisdictions.....	50
	5.Due Diligence Conducted.....	51
	6.Opinions Related to Cardinal Health.....	54
	B. McKesson Corporation.....	69
	1.Court Ordered SOMS Discovery Disclosures.....	70
	2.SOMS Corporate Policy Disclosed.....	70
	3.Enforcement Actions.....	72
	4.Suspicious Orders in CT1 Jurisdictions.....	72
	5.Due Diligence Conducted.....	73
	6.Opinions Related to McKesson Corporation.....	74
	C. AmerisourceBergen Drug Corporation.....	81
	1.Court Ordered SOMS Discovery Disclosures.....	81
	2.SOMS Corporate Policy Disclosed.....	81
	3.Suspicious Orders in CT1 Jurisdictions.....	89
	4.Due Diligence Conducted.....	89
	5.Opinions Related to AmerisourceBergen Drug Corporation.....	91
	D. CVS Health.....	94

1. Court Ordered SOMS Discovery Disclosure.....	94
2. SOMS Corporate Policy Disclosed.....	95
3. Enforcement Actions.....	101
4. Suspicious Orders Reported in CT1 Jurisdictions.....	104
5. Opinions Related to CVS.....	105
E. Walgreens Boots Alliance.....	114
1. Court Ordered SOMS Disclosure.....	115
2. SOMS Corporate Policy Disclosed.....	115
3. Enforcement Actions.....	115
4. Due Diligence Conducted.....	117
5. Suspicious Orders Reported in CT1 Jurisdictions.....	120
6. Opinions Related to Walgreens.....	120
F. Henry Schein, Inc. (“Henry Schein”)	136
1. Court Ordered SOMS Disclosure.....	136
2. SOMS Corporate Policy Disclosed.....	136
3. Enforcement Actions.....	141
4. Suspicious Orders Reported in CT1 Jurisdictions.....	142
5. Due Diligence Conducted.....	142
6. Opinions Related to Henry Schein.....	142
V. Registrant Suspicious Order Monitoring Systems (SOMs) (Manufacturers).....	145
A. Allergan.....	151
B. Janssen.....	159
C. Mallinckrodt.....	162
D. Purdue Pharma.....	167
E. Endo.....	172
F. Teva.....	178
G. Insys.....	186

List of Schedules

Schedule I – Facts and Information Considered

Schedule II – Charts/Graphs from Expert Report of Craig McCann

Schedule III – Cardinal Health Suspicious Orders 2013-2018

Schedule IV –Data Related to Distributions by Cardinal Health to Ross Westbank Pharmacy